

GX

Exempt

COFRS ACCOUNTING MODEL

INSTITUTIONAL F & A (indirect cost) TRANSFER

Used to record receipt of indirect cost revenue in the current unrestricted fund.

This presentation must be achieved, minimally, each quarter if material.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

State Controller Higher Education Advisory 97-1

COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR	
EXPENDITURE ENTRY									
1	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt TABOR Exempt Enterprise Non E&G/Indirect Cost Recovered Expenditure OT Exempt DOHE Institution Internal	N/A	320/GXX	NAP	1900/1934	22	ABGC	\$500	
2	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	XXX	XXX	01	1100		\$500
REVENUE ENTRY									
3	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt Not used with Balance Sheet Accounts Asset Operating Cash	1001	320/GXX	XXX	XXX	01	1100	\$500	
4	Defaulted Bank Code Auxiliary Self-Funded Enterprise Exempt TABOR Exempt Enterprise E&G/Indirect Cost Recovered Revenue OT Exempt DOHE Institution Internal	N/A	320/GXX	NAP	1100/1134	31	ABGC		\$500